## AMENDED IN ASSEMBLY JUNE 29, 2004 AMENDED IN ASSEMBLY JUNE 7, 2004 AMENDED IN SENATE MAY 7, 2003 AMENDED IN SENATE APRIL 28, 2003

SENATE BILL

No. 592

## Introduced by Senators Figueroa and Vasconcellos

(Principal coauthor: Assembly Member Dutra)

(Principal coauthors: Assembly Members Dutra, Lieber, and Salinas)

February 20, 2003

An act to add Chapter 13 (commencing with Section 43003) to Part 24 of Division 3 of Title 2 of the Education Code, relating to schools, and declaring the urgency thereof, to take effect immediately.

## LEGISLATIVE COUNSEL'S DIGEST

SB 592, as amended, Figueroa. School finance: parcel tax.

Existing property tax law limits the amount of ad valorem tax on real property to 1% of the full cash value of the property. Existing law also authorizes certain entities to levy special taxes, such as parcel taxes, subject to certain requirements.

This bill would authorize the Santa Clara County Board of Supervisors or the Santa Clara *County* Board of Education to levy a countywide parcel tax of no more than 8 years in duration if an ordinance or resolution proposing the tax is approved by a majority vote of all the members of the Santa Clara County Board of Supervisors or the Santa Clara *County* Board of Education, as applicable, and a <sup>2</sup>/<sub>3</sub> vote of qualified voters in the county, as specified. The proceeds of the tax would be distributed by the Santa Clara County Board of Supervisors

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or the Santa Clara County Office of Education to that entity, and to county school districts for purposes, and in the manner, specified in the local ordinance or resolution proposing the parcel tax.

This bill would make legislative findings and declarations as to the necessity of a special statute.

This bill would declare that it is to take effect immediately as an urgency statute.

Vote:  $\frac{2}{3}$ . Appropriation: no. Fiscal committee: no. State-mandated local program: no.

The people of the State of California do enact as follows:

SECTION 1. Chapter 13 (commencing with Section 43003) is added to Part 24 of Division 3 of Title 2 of the Education Code, to read:

## CHAPTER 13. VOTER-APPROVED SPECIAL TAXES

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- 43003. (a) The Santa Clara County Board of Supervisors or the Santa Clara County Board of Education may impose a countywide parcel tax, the net proceeds from which will be distributed exclusively among county school districts and the county office of education, if all of the following conditions are met:
- (1) An ordinance or resolution proposing the parcel tax is approved by a majority vote of all of the members of the Santa Clara County Board of Supervisors or the Santa Clara County Board of Education.
- (2) The ordinance or resolution proposing the parcel tax is approved by a two-thirds vote of the qualified voters of the county voting in an election on the issue.
- (3) The local ordinance or resolution proposing the parcel tax limits the imposition of the proposed tax to a period not to exceed eight years in length.
- (b) The tax imposed pursuant to this section is a special tax for purposes of the California Constitution and Article 3.7 (commencing with Section 53720) of Chapter 4 of Division 2 of Title 5 of the Government Code.
- 43004. The net proceeds of the parcel tax specified in Section 43003 shall be distributed by the Santa Clara County Board of

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Supervisors or the Santa Clara County Office of Education for those purposes, and in the manner specified, in the local ordinance or resolution proposing the parcel tax.

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- SEC. 2. The Legislature finds and declares that a special law is necessary and that a general law cannot be made applicable within the meaning of Section 16 of Article IV of the California Constitution because of the uniquely severe fiscal and program difficulties being suffered by educational entities in the County of Santa Clara.
- SEC. 3. This act is an urgency statute necessary for the immediate preservation of the public peace, health, or safety within the meaning of Article IV of the Constitution and shall go into immediate effect. The facts constituting the necessity are:

In order to timely improve educational quality and the literacy rate in the Santa Clara County school districts, it is necessary that this act take effect immediately.